

Michigan

Taxes other than Federal Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	(242)	(169)	69.83%	30.26%	(51)
08/90	(980)	(683)	69.69%	30.26%	(207)
09/90	(1,140)	(789)	69.21%	30.26%	(239)
10/90	(1,233)	(854)	69.26%	30.26%	(258)
11/90	(1,121)	(770)	68.69%	30.26%	(233)
12/90	(1,481)	(1,031)	69.62%	30.26%	(312)
01/91	(791)	(557)	70.42%	30.26%	(169)
02/91	(929)	(646)	69.54%	30.26%	(195)
03/91	(1,221)	(854)	69.94%	30.26%	(258)
04/91	(1,277)	(753)	58.97%	30.26%	(228)
05/91	(1,284)	(886)	69.00%	30.26%	(268)
06/91	(929)	(639)	68.78%	30.26%	(193)
Total (Tariff Year '90/'91)	(12,628)	(8,631)	68.35%		(2,612)

Note: Net tax amounts for state, local and federal income taxes related to EA expense can be positive or negative due to tax timing differences. As costs are incurred and charged to unamortized EA expense, a current tax expense is recorded. As costs are amortized, a deferred tax credit is realized.

Allocation based on the percentage of unamortized EA expenses to total average net investment.

Ohio

Taxes other than Federal Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	55,042	29,170	53.00%	34.46%	10,052
08/90	54,181	29,053	53.62%	34.46%	10,012
09/90	54,984	28,917	52.59%	34.46%	9,965
10/90	52,932	28,791	54.39%	34.46%	9,921
11/90	55,538	28,901	52.04%	34.46%	9,959
12/90	49,248	29,076	59.04%	34.46%	10,020
01/91	73,314	42,462	57.92%	34.46%	14,632
02/91	74,667	42,154	56.46%	34.46%	14,526
03/91	73,033	42,261	57.87%	34.46%	14,563
04/91	73,938	42,299	57.21%	34.46%	14,576
05/91	73,783	42,115	57.08%	34.46%	14,513
06/91	74,153	42,261	56.99%	34.46%	14,563
Total (Tariff Year '90/'91)	764,813	427,460	55.89%		147,303

Allocation based on the percentage of unamortized EA expenses to total average net investment.

Wisconsin

Taxes other than Federal Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	29,933	23,854	79.69%	16.51%	3,938
08/90	36,340	26,722	73.53%	16.51%	4,412
09/90	36,912	27,065	73.32%	16.51%	4,468
10/90	37,325	27,156	72.76%	16.51%	4,483
11/90	37,345	27,072	72.49%	16.51%	4,470
12/90	37,363	27,173	72.73%	16.51%	4,486
01/91	36,890	26,624	72.17%	16.51%	4,396
02/91	37,466	27,049	72.20%	16.51%	4,466
03/91	37,926	27,112	71.49%	16.51%	4,476
04/91	38,045	27,264	71.66%	16.51%	4,501
05/91	38,383	27,215	70.90%	16.51%	4,493
06/91	38,866	27,931	71.86%	16.51%	4,611
Total (Tariff Year '90/'91)	442,794	322,237	72.77%		53,201

Allocation based on the percentage of unamortized EA expenses to total average net investment.

Illinois

Federal Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	(75,881)	(63,402)	83.55%	23.00%	(14,582)
08/90	(8,276)	(6,997)	84.55%	23.00%	(1,609)
09/90	(77,976)	(65,091)	83.48%	23.00%	(14,971)
10/90	(77,166)	(63,967)	82.90%	23.00%	(14,712)
11/90 **	-	-	-	-	-
12/90	(138,020)	(114,379)	82.87%	23.00%	(26,307)
01/91	(83,001)	(69,279)	83.47%	23.00%	(15,934)
02/91	(82,384)	(68,334)	82.95%	23.00%	(15,717)
03/91	(82,384)	(68,275)	82.87%	23.00%	(15,703)
04/91	(78,868)	(65,509)	83.06%	23.00%	(15,067)
05/91	(82,309)	(68,287)	82.96%	23.00%	(15,706)
06/91	(82,114)	(68,431)	83.34%	23.00%	(15,739)
Total (Tariff Year '90/'91)	(868,379)	(721,951)	83.14%		(166,049)

Note: Net tax amounts for state, local and federal income taxes related to EA expense can be positive or negative due to tax timing differences. As costs are incurred and charged to unamortized EA expense, a current tax expense is recorded. As costs are amortized, a deferred tax credit is realized.

Allocation based on the percentage of unamortized EA expenses to total average net investment.

** 11/90 amortization of EA expense was inadvertently not recorded and therefore no related tax amounts are shown. However, 12/90 tax amounts correct the omission and results are properly stated on a YTD basis.

Indiana

Federal Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	50,195	37,446	74.60%	47.00%	17,600
08/90	55,059	41,156	74.75%	47.00%	19,343
09/90	54,130	40,039	73.97%	47.00%	18,818
10/90	43,145	31,894	73.92%	47.00%	14,990
11/90	62,758	46,234	73.67%	47.00%	21,730
12/90	64,896	48,096	74.11%	47.00%	22,605
01/91	58,691	43,690	74.44%	47.00%	20,534
02/91	63,669	47,046	73.89%	47.00%	22,112
03/91	63,609	47,116	74.07%	47.00%	22,145
04/91	63,609	47,081	74.02%	47.00%	22,128
05/91	63,736	47,135	73.95%	47.00%	22,153
06/91	95,239	48,344	50.76%	47.00%	22,722
Total (Tariff Year '90/'91)	738,736	525,277	71.10%		246,880

Allocation based on the percentage of unamortized EA expenses to total average net investment.

Michigan

Federal Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	(56,577)	(39,470)	69.76%	30.26%	(11,944)
08/90	(119,972)	(83,572)	69.66%	30.26%	(25,289)
09/90	(133,823)	(92,589)	69.19%	30.26%	(28,017)
10/90	(141,484)	(97,986)	69.26%	30.26%	(29,651)
11/90	(132,890)	(91,298)	68.70%	30.26%	(27,627)
12/90	(97,977)	(68,216)	69.62%	30.26%	(20,642)
01/91	(85,028)	(59,870)	70.41%	30.26%	(18,117)
02/91	(96,922)	(67,370)	69.51%	30.26%	(20,386)
03/91	(121,716)	(85,152)	69.96%	30.26%	(25,767)
04/91	(82,412)	(57,337)	69.57%	30.26%	(17,350)
05/91	(124,208)	(85,755)	69.04%	30.26%	(25,949)
06/91	(97,630)	(67,157)	68.79%	30.26%	(20,322)
Total (Tariff Year '90/'91)	(1,290,639)	(895,772)	69.41%		(271,061)

Note: Net tax amounts for state, local and federal income taxes related to EA expense can be positive or negative due to tax timing differences. As costs are incurred and charged to unamortized EA expense, a current tax expense is recorded. As costs are amortized, a deferred tax credit is realized.

Allocation based on the percentage of unamortized EA expenses to total average net investment.

Ohio

Federal Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90 **	-	-	-	-	-
08/90 **	-	-	-	-	-
09/90 **	-	-	-	-	-
10/90 **	-	-	-	-	-
11/90 **	-	-	-	-	-
12/90 **	-	-	-	-	-
01/91	58,691	43,690	74.44%	34.46%	15,056
02/91	63,669	47,046	73.89%	34.46%	16,212
03/91	63,609	47,116	74.07%	34.46%	16,236
04/91	63,709	47,081	73.90%	34.46%	16,224
05/91	63,736	47,135	73.95%	34.46%	16,243
06/91	95,239	48,344	50.76%	34.46%	16,659
Total (Tariff Year '90/'91)	408,653	280,412	68.62%		96,630

Allocation based on the percentage of unamortized EA expenses to total average net investment.

** For the period 7/90 - 12/90, the company inadvertently neglected to separately identify federal income taxes (FIT) related to EA expense (as a subset of total FIT) in Ohio. In total, FIT was properly stated in Ameritech's SIS-PC system.

Wisconsin

Federal Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	(11,445)	(8,292)	72.45%	16.51%	(1,369)
08/90	(11,442)	(8,340)	72.89%	16.51%	(1,377)
09/90	(11,422)	(8,289)	72.57%	16.51%	(1,369)
10/90	(11,515)	(8,293)	72.02%	16.51%	(1,369)
11/90	(11,569)	(8,345)	72.13%	16.51%	(1,378)
12/90	(12,200)	(8,823)	72.32%	16.51%	(1,457)
01/91	(48,195)	(32,876)	68.21%	16.51%	(5,428)
02/91	(81,407)	(55,128)	67.72%	16.51%	(9,102)
03/91	(85,224)	(57,859)	67.89%	16.51%	(9,553)
04/91	(92,059)	(62,557)	67.95%	16.51%	(10,328)
05/91	(88,802)	(60,080)	67.66%	16.51%	(9,919)
06/91	(84,830)	(57,592)	67.89%	16.51%	(9,508)
Total (Tariff Year '90/'91)	(550,110)	(376,474)	68.44%		(62,156)

Note: Net tax amounts for state, local and federal income taxes related to EA expense can be positive or negative due to tax timing differences. As costs are incurred and charged to unamortized EA expense, a current tax expense is recorded. As costs are amortized, a deferred tax credit is realized.

Illinois

Unamortized Equal Access Expense (Account 1439.81)

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)
07/90	7,634,000	6,378,558	83.55%
08/90	7,663,915	6,479,066	84.54%
09/90	7,474,577	6,239,448	83.48%
10/90	7,287,787	6,041,189	82.89%
11/90	7,295,663	6,046,003	82.87%
12/90	6,965,521	5,772,411	82.87%
01/91	6,760,375	5,642,716	83.47%
02/91	6,557,170	5,438,891	82.95%
03/91	6,360,987	5,271,636	82.87%
04/91	6,161,255	5,106,011	82.87%
05/91	5,958,287	4,943,275	82.96%
06/91	5,755,932	4,796,798	83.34%
Total (Tariff Year '90/'91)	6,822,956	5,679,667	83.24%

Indiana

Unamortized Equal Access Expense (Account 1439.81)
 Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)
07/90	3,084,973	2,301,448	74.60%
08/90	3,013,313	2,252,427	74.75%
09/90	2,939,453	2,174,269	73.97%
10/90	2,867,031	2,119,378	73.92%
11/90	2,799,344	2,062,291	73.67%
12/90	2,724,580	2,019,252	74.11%
01/91	2,671,574	1,988,741	74.44%
02/91	2,600,964	1,921,891	73.89%
03/91	2,525,531	1,870,678	74.07%
04/91	2,447,841	1,808,967	73.90%
05/91	2,375,061	1,756,426	73.95%
06/91	2,304,219	1,707,486	74.10%
Total (Tariff Year '90/'91)	2,696,157	1,998,605	74.13%

Michigan

Unamortized Equal Access Expense (Account 1439.81)
 Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)
07/90	14,442,571	10,075,643	69.76%
08/90	14,207,089	9,896,559	69.66%
09/90	13,931,304	9,638,791	69.19%
10/90	13,627,699	9,437,999	69.26%
11/90	13,355,789	9,175,667	68.70%
12/90	13,189,149	9,182,905	69.62%
01/91	13,000,106	9,153,635	70.41%
02/91	12,776,668	8,881,049	69.51%
03/91	12,480,369	8,731,229	69.96%
04/91	12,301,221	8,558,402	69.57%
05/91	11,969,389	8,263,798	69.04%
06/91	11,746,433	8,080,089	68.79%
Total (Tariff Year '90/'91)	13,085,649	9,089,647	69.46%

Ohio

Unamortized Equal Access Expense (Account 1439.81)
 Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)
07/90	8,132,266	5,541,659	68.14%
08/90	8,075,478	5,480,827	67.87%
09/90	8,106,917	5,476,449	67.55%
10/90	7,966,205	5,357,942	67.26%
11/90	7,992,433	5,396,139	67.52%
12/90	7,870,823	5,346,154	67.92%
01/91	7,768,443	5,299,228	68.21%
02/91	7,568,380	5,125,277	67.72%
03/91	7,357,087	4,994,771	67.89%
04/91	7,125,695	4,842,116	67.95%
05/91	6,903,885	4,670,927	67.66%
06/91	6,693,757	4,544,445	67.89%
Total (Tariff Year '90/'91)	7,630,114	5,172,995	67.80%

Wisconsin

Unamortized Equal Access Expense (Account 1439.81)
 Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)
07/90	1,087,567	787,921	72.45%
08/90	1,060,560	773,051	72.89%
09/90	1,033,600	750,086	72.57%
10/90	1,006,421	724,807	72.02%
11/90	979,113	706,221	72.13%
12/90	950,316	687,284	72.32%
01/91	922,911	670,172	72.62%
02/91	895,152	654,850	73.16%
03/91	867,387	630,376	72.68%
04/91	839,881	618,755	73.67%
05/91	810,920	581,637	71.73%
06/91	781,958	575,716	73.62%
Total (Tariff Year '90/'91)	936,316	680,073	72.63%

Illinois

Accumulated Deferred Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	3,613,447	3,019,201	83.55%	23.00%	694,416
08/90	3,607,116	3,049,452	84.54%	23.00%	701,374
09/90	3,516,833	2,935,697	83.48%	23.00%	675,210
10/90	3,427,525	2,841,237	82.89%	23.00%	653,485
11/90	3,427,525	2,840,431	82.87%	23.00%	653,299
12/90	3,268,558	2,708,693	82.87%	23.00%	622,999
01/91	3,172,222	2,647,774	83.47%	23.00%	608,988
02/91	3,076,630	2,551,932	82.95%	23.00%	586,944
03/91	2,981,037	2,470,520	82.87%	23.00%	568,220
04/91	2,889,462	2,394,581	82.87%	23.00%	550,754
05/91	2,793,960	2,318,001	82.96%	23.00%	533,140
06/91	2,698,693	2,248,999	83.34%	23.00%	517,270
Total (Tariff Year '90/'91)	3,206,084	2,668,877	83.24%		613,842

Allocation based on the percentage of unamortized EA expenses to total average net investment.

Indiana

Accumulated Deferred Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	1,220,388	910,433	74.60%	47.00%	427,904
08/90	1,387,584	1,037,208	74.75%	47.00%	487,488
09/90	1,358,473	1,004,842	73.97%	47.00%	472,276
10/90	1,328,474	982,040	73.92%	47.00%	461,559
11/90	1,299,084	957,042	73.67%	47.00%	449,810
12/90	1,271,292	942,185	74.11%	47.00%	442,827
01/91	1,241,073	923,865	74.44%	47.00%	434,217
02/91	1,218,243	900,178	73.89%	47.00%	423,084
03/91	1,189,379	880,981	74.07%	47.00%	414,061
04/91	1,158,854	856,399	73.90%	47.00%	402,508
05/91	1,127,552	833,857	73.95%	47.00%	391,913
06/91	1,097,911	813,581	74.10%	47.00%	382,383
Total (Tariff Year '90/'91)	1,241,526	920,218	74.12%		432,502

Allocation based on the percentage of unamortized EA expenses to total average net investment.

Michigan

Accumulated Deferred Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	5,233,430	3,651,024	69.76%	30.26%	1,104,800
08/90	5,112,478	3,561,316	69.66%	30.26%	1,077,654
09/90	4,977,515	3,443,843	69.19%	30.26%	1,042,107
10/90	4,832,902	3,347,075	69.26%	30.26%	1,012,825
11/90	4,698,891	3,228,223	68.70%	30.26%	976,860
12/90	4,599,433	3,202,341	69.62%	30.26%	969,028
01/91	4,513,614	3,178,126	70.41%	30.26%	961,701
02/91	4,415,763	3,069,392	69.51%	30.26%	928,798
03/91	4,292,826	3,003,248	69.96%	30.26%	908,783
04/91	4,209,661	2,928,813	69.57%	30.26%	886,259
05/91	4,084,168	2,819,755	69.04%	30.26%	853,258
06/91	3,985,609	2,741,605	68.79%	30.26%	829,610
Total (Tariff Year '90/'91)	4,579,691	3,181,230	69.46%		962,640

Allocation based on the percentage of unamortized EA expenses to total average net investment.

Ohio

Accumulated Deferred Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	3,362,923	2,291,634	68.14%	34.46%	789,697
08/90	3,330,229	2,260,226	67.87%	34.46%	778,874
09/90	3,327,533	2,247,842	67.55%	34.46%	774,606
10/90	3,266,305	2,196,864	67.26%	34.46%	757,039
11/90	3,193,251	2,155,943	67.52%	34.46%	742,938
12/90	3,138,518	2,131,798	67.92%	34.46%	734,618
01/91	3,090,323	2,108,058	68.21%	34.46%	726,437
02/91	3,008,916	2,037,626	67.72%	34.46%	702,166
03/91	2,923,691	1,984,911	67.89%	34.46%	684,000
04/91	2,831,630	1,924,175	67.95%	34.46%	663,071
05/91	2,742,829	1,855,702	67.66%	34.46%	639,475
06/91	2,657,999	1,804,537	67.89%	34.46%	621,843
Total (Tariff Year '90/'91)	3,072,846	2,083,276	67.80%		717,897

Allocation based on the percentage of unamortized EA expenses to total average net investment.

Wisconsin

Accumulated Deferred Income Tax

Source: Ameritech Separations Information System (SIS-PC)

Month	Total Co. (A)	Interstate (B)	Percent Interstate (C)	Percent Non-Capital Equal Access (D) #	Non-Capital Equal Access Portion (E=B*D)
07/90	584,923	423,765	72.45%	16.51%	69,964
08/90	571,348	416,460	72.89%	16.51%	68,758
09/90	557,796	404,794	72.57%	16.51%	66,831
10/90	544,133	391,875	72.02%	16.51%	64,699
11/90	530,407	382,576	72.13%	16.51%	63,163
12/90	515,932	373,130	72.32%	16.51%	61,604
01/91	502,559	364,933	72.61%	16.51%	60,250
02/91	488,605	357,440	73.16%	16.51%	59,013
03/91	474,649	344,953	72.68%	16.51%	56,952
04/91	460,421	339,200	73.67%	16.51%	56,002
05/91	445,863	319,798	71.73%	16.51%	52,799
06/91	431,305	317,548	73.62%	16.51%	52,427
Total (Tariff Year '90/'91)	508,995	369,706	72.63%		61,038

Allocation based on the percentage of unamortized EA expenses to total average net investment.

Ameritech
Initial Price Cap Filing
Local Switching Revenue

Local Switching Revenue \$ 324,925,000

Source: TR 525, Effective 7/1/91, Tariff Review Plan